THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

And

THE HON'BLE MR JUSTICE C.V. RAMULU

W.P. No.7548 OF 2005

DATE: 25-08-2005

Between:

M/s. Jagadamba Commercial Corporation

Rep. by its Partner G. Suseela Devi

Marwadi Temple Street,

Vijayawada – 1, Krishna District.

.. Petitioner

And

The Assistant Commissioner (CT), (Int.),

No.1 Division, Vijayawada & another.

.. Respondent

ORDER:(Per Hon'ble Mr. Justice B. Sudershan Reddy)

Concededly, the subject matter that arises for consideration in this writ petition is squarely covered by the authoritative pronouncement of this Court in ***Ambica Lamp House, Rajahmundry v. CTO (Int).I, Enforcement, Hyderabad***.

Following the said judgment, this writ petition is allowed declaring the action of the respondents in collecting the tax of Rs.1,42,851/- and Rs.45,562/- apart from compounding fee of Rs.91,124/- from the petitioner towards the alleged irregularities pursuant to the inspection conducted on 13-05-2003 as illegal. There shall be a consequential direction directing the respondents to return a sum of Rs.91,124/- (Rupees ninety one thousand one hundred and twenty four only) to the petitioner, which was collected by the respondents towards compounding fee, within a period of four weeks from the date of receipt of a copy of this order. That sofar as the tax of Rs.1,42,851/- and Rs.45,562/- is concerned, the respondents are directed to adjust the same towards future tax, if any, liable to be paid by the petitioner.

However, this order shall not preclude the respondents from proceeding against the petitioner for the purpose of making assessment of tax under the provisions of the Andhra Pradesh General Sales Tax Act, 1957.

The Writ Petition is accordingly allowed without any order as to costs.

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B. SUDERSHAN REDDY, J

Date:25-08-2005.

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C.V. RAMULU, J

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